

**UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF TEXAS
TYLER DIVISION**

NATIONAL RELIGIOUS
BROADCASTERS, *et al.*,

Plaintiffs,

v.

BILLY LONG, *in his official capacity as*
COMMISSIONER OF THE INTERNAL
REVENUE SERVICE, *et al.*,

Defendants.

Case No. 6:24-cv-00311-JCB

**INTERVENOR-DEFENDANT'S ANSWER TO PLAINTIFFS' FIRST AMENDED
COMPLAINT FOR DECLARATORY RELIEF**

Intervenor-Defendant Americans United for Separation of Church and State (“**Americans United**”) responds to the Plaintiffs’ complaint as follows:

ENUMERATED PARAGRAPHS

1. Plaintiffs’ allegations in paragraph 1 are their understanding and characterization of the law not requiring a response. To the extent a response is required, Americans United denies the allegations are a complete and accurate characterization of the law.

2. Plaintiffs’ allegations in paragraph 2 are their understanding and characterization of the law not requiring a response. To the extent a response is required, Americans United denies the allegations are a complete and accurate characterization of the law.

3. Plaintiffs’ allegations in paragraph 3 are their understanding and characterization of the law not requiring a response. To the extent a response is required, Americans United denies the allegations are a complete and accurate characterization of the law.

4. Plaintiffs' allegations in paragraph 4 are their understanding and characterization of the law not requiring a response. To the extent a response is required, Americans United denies the allegations are a complete and accurate characterization of the law.

5. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations contained in paragraph 5 and so denies those allegations.

6. Plaintiffs' allegations in paragraph 6 are their understanding and characterization of the law not requiring a response. To the extent a response is required, Americans United denies the allegations are a complete and accurate characterization of the law.

7. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations contained in paragraph 7 and so denies those allegations.

8. Plaintiffs' allegations in paragraph 8 are their understanding and characterization of the law not requiring a response. To the extent a response is required, Americans United denies the allegations are a complete and accurate characterization of the law.

9. Americans United lacks knowledge or information sufficient to form a belief about the truth of the first sentence in paragraph 9. The second sentence is a conclusion of law or legal characterization, to which no response is required.

10. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations contained in paragraph 10 and so denies those allegations.

11. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations contained in paragraph 11 and so denies those allegations.

12. Plaintiffs' allegations in paragraph 12 are a conclusion of law or legal characterization, to which no response is required. To the extent a response is required, Americans United lacks

knowledge or information sufficient to form a belief about the truth of the allegations contained in paragraph 12 and so denies those allegations.

13. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations contained in paragraph 13 and so denies those allegations.

14. Plaintiffs' allegations in paragraph 14 are their understanding and characterization of the law not requiring a response. To the extent a response is required, Americans United denies the allegations are a complete and accurate characterization of the law.

15. Plaintiffs' allegations in paragraph 15 are their understanding and characterization of the law not requiring a response. To the extent a response is required, Americans United denies the allegations are a complete and accurate characterization of the law.

16. Americans United admits that Plaintiffs seek declaratory, injunctive, and other relief under the Declaratory Judgment Act, 28 U.S.C. §§ 2201–02, but denies that such relief is available or “appropriate.”

17. Plaintiffs' allegations in paragraph 17 are their understanding and characterization of the law not requiring a response. To the extent a response is required, Americans United denies the allegations are a complete and accurate characterization of the law.

18. Plaintiffs' allegations in paragraph 18 are their understanding and characterization of the law not requiring a response. To the extent a response is required, Americans United denies that this Court has subject-matter jurisdiction.

19. Plaintiffs' allegations in paragraph 19 are their understanding and characterization of the law not requiring a response. To the extent a response is required, Americans United denies the allegations are a complete and accurate characterization of the law.

20. Plaintiffs' allegations in paragraph 20 are their understanding and characterization of the law not requiring a response. To the extent a response is required, Americans United denies the allegations are a complete and accurate characterization of the law.

21. Plaintiffs' allegations in paragraph 21 are their understanding and characterization of the law not requiring a response. To the extent a response is required, Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations contained in paragraph 21 and so denies those allegations.

22. Americans United admits that Defendants are an officer of the United States and an agency of the United States. The remainder of the allegations is Plaintiffs' understanding and characterization of the law not requiring a response.

23. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations contained in paragraph 23 and so denies those allegations.

24. Americans United admits that Plaintiffs seek the relief specified in paragraph 24. As to the specific relief sought, these allegations are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, Americans United denies the allegations are a complete and accurate characterization of the law.

25. Americans United admits that Plaintiffs do not seek monetary relief, but the remaining allegations in paragraph 25 are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, Americans United denies that Plaintiffs have suffered an injury and denies that the other allegations are a complete and accurate characterization of the law.

26. Plaintiffs' allegations in paragraph 26 are their understanding and characterization of the law not requiring a response. To the extent a response is required, Americans United denies the allegations are a complete and accurate characterization of the law.

27. Americans United admits that the Religious Freedom Restoration Act contains a waiver of sovereign immunity. The second sentence alleged in paragraph 27 is a conclusion of law or legal characterization, to which no response is required.

28. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations contained in paragraph 28 and so denies those allegations.

29. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations contained in paragraph 29 and so denies those allegations.

30. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations contained in paragraph 30 and so denies those allegations.

31. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations contained in paragraph 31 and so denies those allegations.

32. Americans United denies the allegations in paragraph 32. Mr. Werfel is no longer the Commissioner of the Internal Revenue Service.

33. Americans United admits the allegations in paragraph 33.

34. Plaintiffs' allegations in paragraph 34 are their understanding and characterization of the law not requiring a response. To the extent a response is required, Americans United denies the allegations are a complete and accurate characterization of the law.

35. Plaintiffs' allegations in paragraph 35 are their understanding and characterization of the law not requiring a response. To the extent a response is required, Americans United denies the allegations are a complete and accurate characterization of the law.

36. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in the first sentence of paragraph 36 and so denies those allegations. The remainder of the allegations are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, Americans United denies the allegations are a complete and accurate characterization of the law.

37. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 37 and so denies those allegations.

38. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 38 and so denies those allegations.

39. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 39 and so denies those allegations.

40. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 40 and so denies those allegations.

41. Plaintiffs' allegations in paragraph 41 are their understanding and characterization of the law not requiring a response. To the extent a response is required, Americans United denies the allegations are a complete and accurate characterization of the law.

42. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in the first sentence of paragraph 42 and so denies those allegations. The remaining allegations in paragraph 42 are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, Americans United denies that Plaintiffs satisfy the standing requirement.

43. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in the first two sentences of paragraph 43 and so denies those allegations

but admits the second sentence insofar that the IRS website provides information about requirements and rules relevant to nonprofits. The remaining allegations are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, Americans United denies the allegations are a complete and accurate characterization of the law.

44. Americans United admits that the Plaintiffs' quotation of 26 U.S.C. § 501(c)(3) is accurate and that the Plaintiffs added emphasis to the last clause of that section.

45. Americans United admits the allegations in paragraph 45.

46. Plaintiffs' allegations in paragraph 46 are their understanding and characterization of the law not requiring a response. To the extent a response is required, Americans United denies the allegations are a complete and accurate characterization of the law.

47. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 47 and so denies those allegations.

48. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 48 and so denies those allegations.

49. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 49 and so denies those allegations. The third sentence alleged in paragraph 49 is a conclusion of law or legal characterization, to which no response is required.

50. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 50 and so denies those allegations.

51. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 51 and so denies those allegations.

52. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 52 and so denies those allegations.

53. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 53 and so denies those allegations.

54. The allegations in paragraph 54 are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, Americans United denies the allegations are a complete and accurate characterization of the law.

55. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 55 and so denies those allegations.

56. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 56 and so denies those allegations.

57. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 57 and so denies those allegations.

58. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 58 and so denies those allegations.

59. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 59 and so denies those allegations.

60. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 60 and so denies those allegations.

61. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 61 and so denies those allegations.

62. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 62 and so denies those allegations.

63. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 63 and so denies those allegations.

64. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 64 and so denies those allegations.

65. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 65 and so denies those allegations.

66. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 66 and so denies those allegations.

67. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 67 and so denies those allegations.

68. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 68 and so denies those allegations.

69. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 69 and so denies those allegations.

70. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 70 and so denies those allegations.

71. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 71 and so denies those allegations.

72. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 72 and so denies those allegations.

73. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 73 and so denies those allegations.

74. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 74 and so denies those allegations.

75. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 75 and so denies those allegations.

76. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 76 and so denies those allegations.

77. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 77 and so denies those allegations.

78. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 78 and so denies those allegations.

79. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 79 and so denies those allegations.

80. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 80 and so denies those allegations.

81. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 81 and so denies those allegations.

82. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 82 and so denies those allegations.

83. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 83 and so denies those allegations.

84. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 84 and so denies those allegations.

85. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 85 and so denies those allegations.

86. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 86 and so denies those allegations.

87. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 87 and so denies those allegations.

88. The allegations in paragraph 88 are Plaintiffs' understanding and characterization of Internal Revenue Service pronouncements and the law not requiring a response. To the extent a response is required, Americans United denies the allegations are a complete and accurate characterization of the law.

89. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 89 and so denies those allegations.

90. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 90 and so denies those allegations.

91. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 91 and so denies those allegations.

92. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 92 and so denies those allegations.

93. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 93 and so denies those allegations.

94. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 94 and so denies those allegations.

95. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 95 and so denies those allegations.

96. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 96 and so denies those allegations.

97. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 97 and so denies those allegations.

98. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 98 and so denies those allegations.

99. Americans United admits that the press release includes the quoted text alleged in paragraph 99 but lacks knowledge or information sufficient to form a belief about its truth. The remaining allegations are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, Americans United denies the allegations are a complete and accurate characterization of the law.

100. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 100 and so denies those allegations.

101. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 101 and so denies those allegations.

102. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 102 and so denies those allegations.

103. The allegations in paragraph 103 are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, Americans United denies the allegations are a complete and accurate characterization of the law.

104. The allegations in paragraph 104 are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, Americans United denies the allegations are a complete and accurate characterization of the law.

105. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in the first sentence of paragraph 105 and so denies those allegations. The remainder of allegations in paragraph 105 are conclusions of law or legal characterizations, to which no response is required. To the extent a response is required, Americans United denies the allegations are a complete and accurate characterization of the law.

106. The allegations in paragraph 106 are conclusions of law or legal characterizations, to which no response is required. To the extent a response is required, Americans United denies the allegations are a complete and accurate characterization of the law.

107. The allegations in paragraph 107 are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, Americans United denies the allegations are a complete and accurate characterization of the law.

108. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 108. The allegations in paragraph 108 also contain conclusions of law or legal characterizations, to which no response is required.

109. The allegations in paragraph 109 are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, Americans United denies the allegations are a complete and accurate characterization of the law.

110. Americans United incorporates its previous responses.

111. The allegations in paragraph 111 are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, Americans United denies the allegations are a complete and accurate characterization of the law.

112. The allegations in paragraph 112 are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, Americans United denies the allegations are a complete and accurate characterization of the law.

113. The allegations in paragraph 113 are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, Americans United denies the allegations are a complete and accurate characterization of the law.

114. The allegations in paragraph 114 are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, Americans United denies the allegations are a complete and accurate characterization of the law.

115. The allegations in paragraph 115 are conclusions of law or legal characterizations, to which no response is required. To the extent a response is required, Americans United denies the allegations in paragraph 115.

116. The allegations in paragraph 116 are conclusions of law or legal characterizations, to which no response is required. To the extent a response is required, Americans United denies the allegations in paragraph 116.

117. Americans United incorporates its previous responses.

118. The allegations in paragraph 118 are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, Americans United denies the allegations are a complete and accurate characterization of the law.

119. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 119.

120. The allegations in paragraph 120 are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, Americans United denies the allegations are a complete and accurate characterization of the law.

121. The allegations in paragraph 121 are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, Americans United denies the allegations are a complete and accurate characterization of the law. As to the specific allegations about the actions of other 501(c)(3) nonprofits and the IRS, Americans United lacks knowledge or information sufficient to form a belief about their truth and so denies those allegations.

122. The allegations in paragraph 122 are conclusions of law or legal characterizations, to which no response is required. To the extent a response is required, Americans United denies the allegations in paragraph 122.

123. Americans United incorporates its previous responses.

124. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 124 and so denies those allegations.

125. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 125 and so denies those allegations.

126. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 126 and so denies those allegations.

127. The allegations in paragraph 127 are conclusions of law or legal characterizations, to which no response is required. To the extent a response is required, Americans United denies the allegations in paragraph 127.

128. The allegations in paragraph 128 are conclusions of law or legal characterizations, to which no response is required. To the extent a response is required, Americans United denies the allegations in paragraph 128.

129. The allegations in paragraph 129 are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, Americans United denies the allegations are a complete and accurate characterization of the law.

130. The allegations in paragraph 130 are conclusions of law or legal characterizations, to which no response is required. To the extent a response is required, Americans United denies the allegations in paragraph 130.

131. The allegations in paragraph 131 are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, Americans United denies the allegations are a complete and accurate characterization of the law.

132. The allegations in paragraph 132 are conclusions of law or legal characterizations, to which no response is required. To the extent a response is required, Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations and so denies those allegations.

133. The allegations in paragraph 133 are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, Americans United denies the allegations are a complete and accurate characterization of the law.

134. The allegations in paragraph 134 are conclusions of law or legal characterizations, to which no response is required. To the extent a response is required, Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations and so denies those allegations.

135. The allegations in paragraph 135 are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, Americans United denies the allegations are a complete and accurate characterization of the law.

136. The allegations in paragraph 136 are conclusions of law or legal characterizations, to which no response is required. To the extent a response is required, Americans United denies the allegations in paragraph 136.

137. Americans United incorporates its previous responses.

138. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 138 and so denies those allegations.

139. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 139 and so denies those allegations.

140. Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 140 and so denies those allegations.

141. The allegations in paragraph 141 are conclusions of law or legal characterizations, to which no response is required. To the extent a response is required, Americans United denies the allegations in paragraph 141.

142. The allegations in paragraph 142 are conclusions of law or legal characterizations, to which no response is required. To the extent a response is required, Americans United denies the allegations in paragraph 142.

143. The allegations in paragraph 143 are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, Americans United denies the allegations are a complete and accurate characterization of the law.

144. The allegations in paragraph 144 are conclusions of law or legal characterizations, to which no response is required. To the extent a response is required, Americans United denies the allegations in paragraph 144.

145. Americans United admits the Plaintiffs' quotation of portions of the Religious Freedom Restoration Act in paragraph 145 is accurate but denies that Plaintiffs have quoted the entire statute.

146. The allegations in paragraph 146 are conclusions of law or legal characterizations, to which no response is required. To the extent a response is required, Americans United denies the allegations in paragraph 146.

147. The allegations in paragraph 147 are conclusions of law or legal characterizations, to which no response is required. To the extent a response is required, Americans United lacks knowledge or information sufficient to form a belief about the truth of the allegations and so denies those allegations.

148. The allegations in paragraph 148 are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, Americans United denies the allegations are a complete and accurate characterization of the law.

149. The allegations in paragraph 149 are conclusions of law or legal characterizations, to which no response is required. To the extent a response is required, Americans United denies the allegations in paragraph 149.

150. Americans United incorporates its previous responses.

151. The allegations in paragraph 151 are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, Americans United denies the allegations are a complete and accurate characterization of the law.

152. The allegations in paragraph 152 are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, Americans United denies the allegations are a complete and accurate characterization of the law.

153. The allegations in paragraph 153 are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, Americans United denies the allegations are a complete and accurate characterization of the law.

154. The allegations in paragraph 154 are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, Americans United denies the allegations are a complete and accurate characterization of the law.

155. The allegations in paragraph 155 are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, Americans United denies the allegations are a complete and accurate characterization of the law.

156. The allegations in paragraph 156 are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, Americans United denies the allegations are a complete and accurate characterization of the law.

157. The allegations in paragraph 157 are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, Americans United denies the allegations are a complete and accurate characterization of the law.

158. Americans United denies the allegations in paragraph 158.

159. Americans United denies the allegations in paragraph 159.

- 160. Americans United denies the allegations in paragraph 160.
- 161. Americans United denies the allegations in paragraph 161.
- 162. Americans United denies the allegations in paragraph 162.
- 163. Americans United denies the allegations in paragraph 163.
- 164. Americans United denies the allegations in paragraph 164.
- 165. Americans United denies the allegations in paragraph 165.

PRAYER FOR RELIEF

Americans United denies that Plaintiffs are entitled to the relief listed in Plaintiffs' Prayer for Relief. Americans United further denies all allegations not otherwise specifically admitted, qualified, or denied. As requested by Defendants in their Answer to Plaintiffs' First Amended Complaint, Americans United respectfully requests that Plaintiffs take nothing from this suit and that Americans United be awarded costs and such other appropriate relief.

Dated: July 10, 2025

Respectfully submitted,

/s/ Martin Woodward

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** Application for pro hac vice forthcoming*

*** Not a member of the D.C. Bar. Residing
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in and admitted in Wisconsin only.*